Richard E. Leff, Esq. (RL-2123) McGIVNEY & KLUGER, P.C. 80 Broad Street, 23rd Floor New York, New York 10004 (212) 509-3456

Attorneys for Defendants:

LEHMAN BROTHERS INC., LEHMAN COMMERCIAL PAPER INC. and LEHMAN BROTHERS HOLDINGS INC.

| UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORKX | | |
|---|---------------|---|
| | | 21 MC 102 (AKH) |
| ANDRZEJ BORKOWSKI, | | Index No.: 07-CV-1472 |
| | Plaintiff(s), | NOTICE OF ADOPTION OF ANSWER TO MASTER COMPLAINT |
| -against- 100 CHURCH, LLC, ET. A | · L | ELECTRONICALLY FILED |
| Too energy, ELO, ET. II | , | |
| | Defendant(s). | |

PLEASE TAKE NOTICE that Defendants, LEHMAN BROTHERS INC., LEHMAN COMMERCIAL PAPER INC. and LEHMAN BROTHERS HOLDINGS INC., by their attorneys, McGIVNEY & KLUGER, P.C., as and for their Response to the allegations set forth in the Complaint by Adoption (Check-Off Complaint) Related to the Master Complaint filed in the above-referenced action, hereby adopt their Answer to Master Complaint dated August 10, 2007, which was filed in the matter of *In Re World Trade Center Lower Manhattan Disaster Site Litigation*, 21 MC 102 (AKH).

WHEREFORE, the defendants, LEHMAN BROTHERS INC., LEHMAN COMMERCIAL PAPER INC. and LEHMAN BROTHERS HOLDINGS INC., by their attorneys, McGIVNEY & KLUGER, P.C., demand judgment dismissing the above-captioned action as against them,

together with their costs and disbursements and for such other and further relief as this Court deems just and proper.

Dated: New York, New York January 8, 2008

Yours etc.,

McGIVNEY & KLUGER, P.C. Attorneys for Defendants LEHMAN BROTHERS INC., LEHMAN COMMERCIAL PAPER INC. and LEHMAN BROTHERS HOLDINGS INC.

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TO: WORBY GRONER & NAPOLI BERN, LLP Plaintiffs Liaison
In Re Lower Manhattan Disaster Site Litigation
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All Defense Counsel